

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
September 13, 2007

ADMINISTRATIVE PROCEEDING
File No. 3-12792

In the Matter of

**HALT, BUZAS & POWELL,
LTD., and WAYNE A. POWELL,
CPA, and STEVEN R. HALT,
CPA,**

Respondents.

**ORDER INSTITUTING
ADMINISTRATIVE AND CEASE-
AND-DESIST PROCEEDINGS
PURSUANT TO SECTIONS 4C AND 21C
OF THE SECURITIES EXCHANGE ACT
OF 1934 AND RULE 102(e) OF THE
COMMISSION'S RULES OF PRACTICE,
AND NOTICE OF HEARING**

I.

The Securities and Exchange Commission ("Commission") deems it appropriate that public administrative proceedings be, and hereby are, instituted pursuant to Section 4C of the Securities Exchange Act of 1934 ("Exchange Act") and Rule 102(e) of the Commission's Rules of Practice against Halt, Buzas & Powell, Ltd. ("Halt, Buzas & Powell"), Wayne A. Powell, CPA ("Powell"), and Steven R. Halt, CPA ("Halt") (collectively "Respondents") and that cease-and-desist proceedings be, and hereby are, instituted pursuant to Section 21C of the Securities Exchange Act of 1934 ("Exchange Act") against Halt, Buzas & Powell.

II.

After an investigation, the Division of Enforcement alleges that:

A. RESPONDENTS

1. **Halt, Buzas & Powell** is a Virginia corporation and public accounting firm headquartered in Alexandria, Virginia. Halt, Buzas & Powell prepared and issued audit reports dated August 11, 2004 and October 11, 2004, in connection with its audits of American Utilicraft Corp. ("American Utilicraft").

2. **Wayne A. Powell, CPA**, 40, of Odenton, Maryland, is a certified public accountant licensed in Maryland since 1989. As engagement partner on the American Utilicraft engagement, Powell participated in the preparation and issuance of the August 11, 2004 and October 11, 2004, American Utilicraft audit reports.

